
HOUSE BILL No. 1347

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12.1-14; IC 6-3.5.

Synopsis: Tax abatement and local income tax distributions. Suspends the transfer of certain tax abatement duties from the department of local government finance to county auditors. Specifies that in the laws governing local option income taxes, the term "levy" refers to the abstract levy.

Effective: Upon passage.

Harris

January 15, 2004, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1347

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-12.1-14 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE UPON PASSAGE]: **Sec. 14. Notwithstanding the**
4 **enactment of P.L.245-2003 and P.L.256-2003, the duties under this**
5 **chapter that are transferred from the department of local**
6 **government finance to county auditors by the acts referred to in**
7 **this section shall be performed by the department of local**
8 **government finance for actions related to the granting of**
9 **deductions for property taxes first due and payable in 2004 or**
10 **2005.**

11 SECTION 2. IC 6-3.5-1.1-1 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this
13 chapter:

14 (1) "Adjusted gross income" has the same definition that the term
15 is given in IC 6-3-1-3.5(a), except that in the case of a county
16 taxpayer who is not a resident of a county that has imposed the
17 county adjusted gross income tax, the term includes only adjusted



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gross income derived from his principal place of business or employment.

(2) "Civil taxing unit" means any entity having the power to impose ad valorem property taxes except a school corporation. The term does not include a solid waste management district that is not entitled to a distribution under section 1.3 of this chapter. However, in the case of a consolidated city, the term "civil taxing unit" includes the consolidated city and all special taxing districts, all special service districts, and all entities whose budgets and property tax levies are subject to review under IC 36-3-6-9.

(3) "County council" includes the city-county council of a consolidated city.

(4) "County taxpayer" as it relates to a county for a year means any individual:

(A) who resides in that county on the date specified in section 16 of this chapter; or

(B) who maintains his the individual's principal place of business or employment in that county on the date specified in section 16 of this chapter and who does not on that same date reside in another county in which the county adjusted gross income tax, the county option income tax, or the county economic development income tax is in effect.

(5) "Department" refers to the Indiana department of state revenue.

(6) "Levy" refers to the ad valorem property taxes imposed by a civil taxing unit that are to be paid in the county for a stated assessment year as reflected by the auditor's abstract (as defined in IC 6-1.1-21-2) for the assessment year, adjusted, however, for any postabstract adjustments (as defined in IC 6-1.1-21-2) that change the amount of the levy.

(7) "Nonresident county taxpayer" as it relates to a county for a year means any county taxpayer for that county for that year who is not a resident county taxpayer of that county for that year.

(8) "Resident county taxpayer" as it relates to a county for a year means any county taxpayer who resides in that county on the date specified in section 16 of this chapter.

(9) "School corporation" means any public school corporation established under Indiana law.

SECTION 3. IC 6-3.5-6-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter:

(1) "Adjusted gross income" has the same definition that the term

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is given in IC 6-3-1-3.5. However, in the case of a county taxpayer who is not treated as a resident county taxpayer of a county, the term includes only adjusted gross income derived from his principal place of business or employment.

(2) "Civil taxing unit" means any entity, except a school corporation, that has the power to impose ad valorem property taxes. The term does not include a solid waste management district that is not entitled to a distribution under section 1.3 of this chapter. However, in the case of a county in which a consolidated city is located, the consolidated city, the county, all special taxing districts, special service districts, included towns (as defined in IC 36-3-1-7), and all other political subdivisions except townships, excluded cities (as defined in IC 36-3-1-7), and school corporations shall be deemed to comprise one (1) civil taxing unit whose fiscal body is the fiscal body of the consolidated city.

(3) "County income tax council" means a council established by section 2 of this chapter.

(4) "County taxpayer", as it relates to a particular county, means any individual:

(1) (A) who resides in that county on the date specified in section 20 of this chapter; or

(2) (B) who maintains his the individual's principal place of business or employment in that county on the date specified in section 20 of this chapter and who does not reside on that same date in another county in which the county option income tax, the county adjusted income tax, or the county economic development income tax is in effect.

(5) "Department" refers to the Indiana department of state revenue.

(6) "Fiscal body" has the same definition that the term is given in IC 36-1-2-6.

(7) "Levy" refers to the ad valorem property taxes imposed by a civil taxing unit that are to be paid in the county for a stated assessment year as reflected by the auditor's abstract (as defined in IC 6-1.1-21-2) for the assessment year, adjusted, however, for any postabstract adjustments (as defined in IC 6-1.1-21-2) that change the amount of the levy.

(8) "Resident county taxpayer", as it relates to a particular county, means any county taxpayer who resides in that county on the date specified in section 20 of this chapter.

(9) "School corporation" has the same definition that the term is

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given in IC 6-1.1-1-16.

SECTION 4. IC 6-3.5-7-4.4 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 4.4. As used in this chapter, "levy" refers to the ad valorem property taxes imposed by a unit that are to be paid in the county for a stated assessment year as reflected by the auditor's abstract (as defined in IC 6-1.1-21-2) for the assessment year, adjusted, however, for any postabstract adjustments (as defined in IC 6-1.1-21-2) that change the amount of the levy.**

SECTION 5. [EFFECTIVE UPON PASSAGE] **The department of local government finance may adopt temporary rules in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1 to implement IC 6-1.1-12.1-14, as added by this act. A temporary rule adopted under this SECTION expires on the earliest of the following:**

(1) **The date of adoption under this SECTION of another temporary rule that supersedes the temporary rule previously adopted under this SECTION.**

(2) **The date of adoption under IC 4-22-2 of a permanent rule that supersedes the temporary rule adopted under this SECTION.**

(3) **January 1, 2006.**

SECTION 6. **An emergency is declared for this act.**

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